

UMPQUA COMMUNITY COLLEGE

Umpqua Community College provides accessible and affordable quality college education; life-long learning opportunities; workforce training, and cultural programs for our communities.

UCC Board of Trustees Goals 2015-16

- President’s Search
Equity and Cultural Competency
Student Success
Finance
Capital Projects

Board Work Session with Auditor to hear audit report at 2:00 p.m. in the Board Room
VOL. L, No. 8 BOARD OF TRUSTEES MEETING DECEMBER 9, 2015; 3:00 P.M., Board Room
Executive Session per ORS 192.660(2)(e) Board Room, following the regular Board meeting

AGENDA

MEMBERS:

Vanessa Becker, Chair
Betty Tamm, V. Chair
Bob Bell
Doris Lathrop

Joe Pospisil
Sharon Rice
Wendy Weikum

ADMINISTRATION:

Dr. Rita Cavin
Roxanne Kelly
Beth Hogeland
Rebecca Redell

- I. CALL TO ORDER Chair Becker
II. ATTENDANCE Chair Becker
III. PLEDGE OF ALLEGIANCE Jason Heald
IV. UMPQUA SINGERS Jason Heald
V. CONSENT AGENDA Chair Becker pp 1-6
All matters listed under Consent Agenda are considered by the Board of Directors to be routine or sufficiently supported by information as to not require additional discussion. Consent Agenda items will be enacted by one motion. There will be no separate discussion of these items prior to the time the Board votes on them, unless a Board member requests a specific item be removed from the Consent Agenda for discussion and a separate vote.
VI. CHANGES TO THE AGENDA Chair Becker
VII. FOCUS PRESENTATIONS: p 7
October 1 Historian
Oregon Community College Fall Enrollment
Employee Assistance Program Update
Ali Mageehon
David Farrington
Mandie Pritchard
VIII. ASUCC REPORT Anthony Terra
IX. ACEUCC REPORT Judy Ode
X. UCCFA REPORT Marie Gambill
XI. PRESIDENT’S REPORT Dr. Cavin pp 8-11

<b>XII.</b>	<b>OCCA REP. REPORT</b>	<b>Dir. Lathrop</b>	
<b>XIII.</b>	<b>RECOVERY REPORT</b>	<b>Chair Becker</b>	<b>p 12</b>
<b>XIV.</b>	<b>OLD BUSINESS</b>		
	<b>A. Contract for Interim President</b>	<b>Dir. Tamm</b>	<b>p 13</b>
	<b>B. Profile for President Search</b>	<b>Chair Becker</b>	<b>p 14</b>
	<b>C. Second Reading of Policies</b>	<b>Dr. Cavin</b>	<b>pp 15-17</b>
<b>XV.</b>	<b>NEW BUSINESS</b>		
	<b>A. Audit Report for FY 2014-15</b>	<b>Natalya Brown</b>	<b>pp 18-25</b>
<b>XVI.</b>	<b>BOARD COMMENTS</b>	<b>Chair Becker</b>	
<b>XVII.</b>	<b>ADJOURNMENT</b>	<b>Chair Becker</b>	

**IMPORTANT DATES:**

- Festival of Trees, Saturday, December 5, Seven Feathers Convention Center

**NEXT BOARD MEETING:** Wednesday, January 13, 2016, Board Room, 3:00 p.m.

Robynne Wilgus, Board Assistant, 541-440-4622 voice or 541-440-4626 TDD (Human Resource Office). The UCC Board will provide, upon request, reasonable accommodation during Board meetings for individuals with disabilities.

BOARD OF DIRECTORS  
UMPQUA COMMUNITY COLLEGE  
DOUGLAS COUNTY, OREGON

Information Item

Action Item

Subject: Consent Agenda

Date: December 9, 2015

Recommendation:

Recommend approval of:

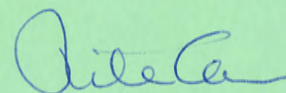
Minutes of College Board Meeting of Nov. 19, 2015 pp 1-5

Personnel Actions p 6

Recommendation by:

\_\_\_\_\_

Approved for Consideration:



\_\_\_\_\_  
U.C.C. President

**UMPQUA COMMUNITY COLLEGE  
BOARD MINUTES  
November 19, 2015**

The Umpqua Community College Board of Trustees met on Thursday, November 19, 2015, in the Board Room of the Welcome Center at Umpqua Community College in Roseburg, Oregon. Board Chair Becker called the meeting to order at 3:00 pm and the pledge of allegiance was given.

**Directors present:** Vanessa Becker, Bob Bell, Doris Lathrop, Joe Pospisil, Sharon Rice, Betty Tamm and Wendy Weikum

**Others present:**

Rita Cavin	Jason Aase	Charles Young	Cathy Chapman	Diana Kelly	Michael Rondeau
Robynne Wilgus	Chris Lake	Jim Strother	Lynn Johnson	Natalya Brown	
Roxanne Kelly	Peter (no last)	Carol Schaafsma	Dan Yoder	Dennis O’Neill	
Beth Hogeland	Stan Mullen	Carol McGeehon	Leslie Bryant	Susan Taylor	
Jessica Richardson	Mike Holland	Jesse Morrow	Judy Ode	Anne Marie Levis	

**Oath of Office**

Dr. Cavin administered the Oath of Office to Joe Pospisil.

**Consent Agenda**

- A. Minutes of College Board meeting, Oct. 14, 2015
- B. Minutes of College Board meeting, Oct. 21, 2015
- C. Personnel Actions

**Motion:** I move for approval of the consent agenda as mailed out. Motion by Dir. Weikum, seconded by Dir. Rice and carried unanimously.

**Changes to the Agenda**

The following are changes to the agenda: Dr. Cavin will administer the Oath of Office; only the last bulleted paragraph of the Financial Aid office information on page 14 of the President’s Report in the Board packet should have been submitted; revisions to Policy 308.01 Use of Alcohol and AP 325 Gold Card; N. Brown will present the Audit Report and Resolution No. 4; Resolution No. 5 was added and will be presented by M. Holland; and, Citizen Comments were added.

**Citizen Comments**

Stan Mullen, referencing the incident on October 1, expressed the need for increased campus security and his dissatisfaction with campus security. Chair Becker invited him to stay after the meeting for connection. Jim Strother introduced himself and said it is his understanding that the college is a gun free zone. If true, it stops possible protection coming to one’s aid in an emergency. He asked the college to consider changing its position regarding guns.

**Focus Presentation**

Program Assistant Diana Kelly thanked the Board for inviting her to share how UCC reaches out to veterans. She stated it is a privilege for her to act as the oversight for the Veterans’ Center on campus. UCC currently serves 140 veterans and dependents on campus. UCC’s participation in the Veteran’s Day Parade was shared and pictures were displayed on a poster. Ms. Kelly provided an overview of the services and support UCC offers to veterans.

**ASUCC Report** – there was no report.

### **ACEUCC Report**

Judy Ode, ACEUCC President, said Classified employees have participated in the safety discussion that was provided by OCCA. It was felt the discussion was productive, and they hope it helps with campus safety. Several Classified staff collected thank you notes from students and staff for the bus drivers who helped evacuate the campus on Oct. 1. They were also a part of the group that personally thanked them for their assistance. Our members are thankful for the continued support from the campus and community.

**UCCFA Report** – there was no report.

### **President's Report**

Dr. Cavin presented the Strategic Plan Progress Report. A report on the plan had been pulled from an earlier Board agenda for additional work and revision. However, Oct. 1 happened which has created significant changes, and a new president will be coming. Dr. Cavin indicated the arrival of a new president provides an opportunity for a fresh start to look towards the future. The progress report has been revised, updated and a summary has been compiled by Ali Mageehon. The report can be used for accreditation purposes. Dr. Cavin recommended sun-setting the current plan, take a recovery year, and have the new president begin a new plan in 2016 or 2017.

### **OCCA Report**

Dir. Lathrop shared information from the OCCA Annual Conference held November 4-6. Support and concern for UCC was shown throughout the conference. A special session was added to focus on campus security. On Friday morning Dir. Lathrop thanked the group for their comfort and provided a brief update on how the college is doing. She attended a session in which Andrea Henderson said the OCCA's focus for the legislature will be the needs of UCC. Dir. Lathrop concluded her report urging each one to contact their legislator to restore the cuts to the Pell Grant funds.

### **Recovery Report**

Chair Becker said the "Recovery Report" will be a standing item on the agenda for the next twelve months. It will be a good opportunity for informational presentations about the efforts in recovery for the campus and community. Dr. Cavin ordered a book, Reclaiming School in the Aftermath of Trauma, for the Board, association leaders, and library. She has found it to be very helpful, noting it is a very factual and blunt document by survivors. Dr. Cavin then read a recovery report statement which is attached to the permanent minutes.

The Recovery Calendar continues to be modified as needed and an updated calendar is attached to the permanent minutes. The discussion of memorials has been moved to November 2016. Counselors will be brought back to campus about a month before this time to assist with anticipated increase in stress and anxiety. November is the college's thanksgiving month and has included participation in the Veteran's Day Parade, an Op-Ed piece and thank you ad in *The News Review*, thank you billboards along I-5, and the distribution of thank you letters to the college neighborhood homes. The ASUCC food drive included 24 additional baskets for the affected families of Oct. 1. Roseburg School bus drivers who assisted in the campus evacuation were thanked for their efforts. The visit included a small UCC contingent, Sheriff Hanlin, and the District Attorney. A faculty and staff appreciation week is planned for early December.

Margolis Healy, a national firm for assessing campus safety and security, was on campus for two days. A report will be given to the college and one more piece should be available in January. A security plan can be developed from the two pieces. Dr. Cavin noted this is another reason why she recommended delaying the Strategic Plan for a year as security is a higher priority. UCC was the first of the Oregon community colleges to have the assessment as a part of the 2017 legislative ask.

A Behavioral Intervention Team is being started. UCC will be working with either Chemeketa or Clackamas to develop a Threat Assessment Team.

On Wednesday, Nov. 18, Governor Brown met with the presidents of Oregon community colleges and universities both public and private. Most of the presidents indicated they felt underprepared for such an event in all aspects



of security, training, understanding insurance and financial ramifications, etc. and were eager to share best practices. The FBI is in the process of changing their recommendations. The Governor is forming a campus security committee. There is also discussion about a mutual assistance plan leveraging the expertise of the University of Oregon team that assisted UCC.

The really good news is that because of Susan Taylor's hard work UCC is getting modulars which have been funded by Project SERV. It will be a wonderful asset as we are completely out of space.

The Community Healing and Recovery Team (CHART) continues to meet on Thursdays. They are moving to have less frequent meetings and more of a steering committee. There is a lot of great work coming from the group.

The FBI has organized a panel about lessons learned from Oct. 1. Chair Becker will be one of the panel speakers along with our local leaders.

In concluding the Recovery Report Chair Becker encouraged contacting her if there is a topic one wishes to have updated in future reports.

#### **OLD BUSINESS**

Chair Becker explained there was an Executive Session held to talk about the process and recommendation of the next interim president. A subcommittee met twice and reviewed 16 incredible candidates that had submitted their interest to Dr. Preston Pulliams of Gold Hill Associates. After reviewing the candidates and talking with Dr. Pulliams there is excitement to recommend Dr. Walter Nolte as the candidate. Dr. Nolte has most recently retired from Casper College and his campus went through a similar tragedy. He has over ten years of experience as a college president in a rural community and has a strong resume. Dir. Weikum and Dir. Bell also shared their perspectives of Dr. Nolte's strength in budgeting/financial issues and his 30 year career.

**Motion: I move for approval to enter into contract negotiations with Dr. Walter Nolte as Interim President as presented. Motion by Dir. Tamm seconded by Dir. Rice and carried unanimously.**

Chair Becker will be leaving town and has asked Directors Tamm and Weikum to make contact with Dr. Nolte and to proceed with contract negotiations. It is hoped to vote on his contract at the December meeting.

Mike Holland, one of the retired visiting administrators helping out UCC, presented a "Snyder Hall Repurposing" statement which is attached to the permanent minutes; the highlights were reviewed. The State of Oregon is very interested in assisting UCC in the repurposing of Snyder Hall. Due to the legislature's short session in 2016, there is a constrained timeline to follow in order to prepare a proposal in time for consideration by the legislature. He advised constructing a schedule based upon meeting the January 10 deadline. The amount of money that will be available cannot exceed \$3 million and needs to be an "all-in" price which includes architects, furnishing, etc. It is desired to bring Snyder Hall back in a way that makes sense to our community, students, and campus. The funding options were reviewed. He encouraged keeping in contact with Dana Richardson from HECC and Andrea Henderson from OCCA as they will be UCC's champions and advocates for this effort. A list of Snyder Hall Advisory Subcommittee members was distributed and is attached to the permanent minutes. Dir. Tamm said their first meeting will be on Friday; she will be clear with the subcommittee that the Board has not decided anything about the building. Mr. Holland says the state prefers the committee not recommend the complete demolition of the building. Chair Becker added the importance of getting input from the community and the victims' families.

**Motion: I move for approval of the membership for the Snyder Hall Advisory Subcommittee as presented. Motion by Dir. Weikum seconded by Dir. Lathrop and carried unanimously.**

Chair Becker would like one Board member to chair each of the subcommittees and she will float on the committees. The other two subcommittees to confirm and chair are Commencement 2016 and Honorary Degrees.



The second reading of Policy 308.01, Use of Alcohol, was presented by Dr. Cavin. She explained that it has been reviewed through College Council. Chris Lake, Director of SOWI, presented a minor change in words that results in a substantial change in meaning. Mr. Lake explained the change as reading "an amount present ...that would affect job performance" instead of "any amount present...that would tend to affect job performance". He said it would remove an absolute prohibition of alcohol and the associated procedure could provide further explanation. Testing could also be addressed in the procedure. There was discussion regarding focusing on performance and behavior rather than just substance. It is important to have a policy that allows disciplinary action and is enforceable.

**Motion:** I move for approval of second reading of Policy 308.01, Use of Alcohol, with revisions as presented. Motion by Dir. Tamm seconded by Dir. Pospisil and carried unanimously.

The second reading of Administrative Procedure 325 Gold Card was reviewed with an updated revision to current practice.

**Motion:** I move for approval of the AP 325 Gold Card as presented. Motion by Dir. Tamm seconded by Dir. Rice and carried unanimously.

The second reading of Policy 325, Special Admission to College Events, was presented.

**Motion:** I move for approval of Policy 325, Special Admission to College Events, as presented. Motion by Dir. Weikum seconded by Dir. Bell and carried unanimously.

#### NEW BUSINESS

The first reading of Policy 100.01 was presented by Dr. Cavin. The revision to the policy has placed zones for Board Director positions into an Administrative Procedure and can be updated as needed. Chair Becker said to be sure the procedure will be online for review. Dir. Bell asked to include a statement to the procedure, "If you're interested in running for a Board position contact the County Clerk to verify your address is within the zone."

**Motion:** I move for approval of Policy 100.01, Membership of the Board, as presented. Motion by Dir. Tamm seconded by Dir. Lathrop and carried unanimously.

Dr. Cavin presented the first reading of Policy 710.02, Tuition Refunds. The title has been changed for clarity and the policy has been reviewed for current practice.

**Motion:** I move for approval of Policy 710.02, Tuition Refunds, as presented. Motion by Dir. Weikum seconded by Dir. Bell and carried unanimously.

Dennis O'Neill, Executive Director of the UCC Foundation, welcomed Michael Rondeau a great friend of UCC and the CEO of the Cow Creek Band of the Umpqua Tribe of Indians. They presented a request from the UCC Foundation for the Board's approval to change the name of the Library to The Sue Shaffer Learning Commons & Library. Ms. Shaffer is a former UCC Board member and was the first woman to chair the Board. She has been recognized for her many contribution to UCC by receiving the Spirit of Umpqua recognition. She is also a UCC Foundation Board member. Mr. Rondeau thanked the UCC Foundation for inviting him to the meeting. He shared how fitting the naming is for Ms. Shaffer as her life was about education, not just for herself but in teaching others; she was his mentor. He would like to see a display of remembrances of her life in the library so students can learn about this tremendous person. Chair Becker thanked Mr. O'Neill and Mr. Rondeau for all of the work done by the UCC Foundation. Mr. Rondeau added that as a UCC neighbor and a parent of a UCC student, he has observed how the college administration and Board responded to this horrible tragedy and it could not have been any better. Under such difficult circumstances the strength that was exhibited by Dr. Cavin and the Board made him proud of the community. Chair Becker thanked him for the tremendous support received from the Tribe.



**Motion:** **I move for approval of the renaming of the Library to The Sue Shaffer Learning Commons & Library, as presented. Motion by Dir. Tamm recommended by Dir. Pospisil and carried unanimously.**

Natalya Brown, Director of Finance and Accounting, stated that on behalf of the auditors she is requesting a delay of the Audit Report until the December meeting. The delay is because of the new GASBY standard #68 which is being implemented this year; it is very complex and has put the auditor's office behind. UCC has not yet received their final report.

Ms. Brown presented Resolution No. 4, Approval to Spend Funds, for Board approval to increase appropriations in the Special Revenue Fund- Grants and Contracts. Umpqua Community College has been awarded \$145,000 from the State strategic fund for UCC Incident Recovery and \$114,995 from the State of Oregon for administrative support staff position for the Oregon Community College Distance Learning Association (OCCDLA) through the period ending on June 30, 2017. Of the \$114,995, \$57,497 is designated for fiscal year 2015-16.

**Motion:** **I move for approval of the renaming of Resolution No. 4, Approval to Spend Funds, as presented. Motion by Dir. Weikum recommended by Dir. Bell and carried unanimously.**

Mr. Holland presented Resolution No. 5, Approval to Seek Timeline Extension, for Board approval. The resolution is connected to the City of Sutherlin and DCIDB property for an eventual location for the Industrial Technical Building. However, separate from the property is the issue of the building. An \$8 million match is due to the State no later than February, 2017. Mr. Holland thinks, considering recent events, it is unrealistic for the capacity of the community to give and it is also unrealistic for the college to borrow that amount of money. The college needs more time to plan and secure financing for the building. Resolution No. 5 is an authorization for Dr. Cavin to request an additional two years to acquire the needed resources; funding could be matched sooner if the college desires. He believes the request has support in Salem. In discussion it was decided to change the wording to "President" instead of "President Cavin".

**Motion:** **I move for approval of Resolution No. 5, Approval to Seek Timeline Extension, with the amendment as presented. Motion by Dir. Lathrop recommended by Dir. Bell and carried unanimously.**

#### Board Comments

- Chair Becker gave a reminder to be patient and compassionate with one another as we all have our own journey and timeline in dealing with trauma and experiences.
- Dir. Lathrop stressed the importance of clarifying that "UCC Strong" is not UCC. The discussion brought out points that UCC Strong is a combination of the United Way and Umpqua Bank. The UCC Foundation is also collecting funds related to the recovery.

The meeting adjourned at 4:55 p.m.

Respectfully submitted,

Rita Cavin  
Clerk of the Board

Recorded by Robynne Wilgus

Approved,

Vanessa Becker  
Chair of the Board

Attachments to Permanent Minutes: President's Recovery Report, Recovery Calendar, Snyder Hall Repurposing Statement, Snyder Hall Advisory Sub-Committee List, Policies 308.01, 325, & AP325, Resolutions Nos. 4 & 5





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*Serving Douglas County Since 1964*

TO: UCC Board of Directors  
FROM: Lynn Johnson, Director of Human Resources  
SUBJECT: Personnel Actions  
DATE: December 9, 2015

Board approval is requested on the following personnel action(s):

**Administrative/Confidential-Exempt Contracts:**

Beth Jessel, Budget Manager, 11/30/2015

**Faculty Contracts:**

n/a

**Separations:**

n/a

BOARD OF DIRECTORS  
UMPQUA COMMUNITY COLLEGE  
DOUGLAS COUNTY, OREGON

  X   Information Item  
       Action Item

Focus Presentations	Date: December 9, 2015
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- Ali Mageehon will provide a review of her work and vision for preserving the history of October 1
- David Farrington will review the fall enrollment at Oregon community colleges
- Mandie Pritchard will share an update on the Employee Assistance Program

Recommendation by:  <hr/>	Approved for Consideration:  <hr/> U.C.C. President
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## Instructional Board Report

Dr. Roxanne Kelly, Vice President for Instruction

The instructional division has been working diligently to support the students, faculty and staff in the aftermath of October 1. Some examples: open forums for faculty and instructional administrators with instructional leadership to discuss issues and concerns relating to the daily operations as well as the event; hosted two faculty counsellors from Lane Community College to share tips and strategies for coping with the end of term issues as well as ongoing student concerns; provided additional support for grading or data entry as needed by individual faculty; and provided flexibility around administration of finals and schedule for finals week and the use of “E” and “I” grades for students who are struggling.

One of many lessons learned – Recovery takes time and it occurs at a different pace for each one of us. There are challenges that normally would be taken in stride but because of this incident are raised to a different level of concern. For the Instructional Leadership Team it has been a challenge to find the very best way to show our support for faculty and students in a manner that each person sees as helpful. We have not been perfect and some days not even very good at it but we keep trying.

The faculty have done a marvelous job working with students – teaching, listening, encouraging and supporting. I am very proud of the way each of them has stepped up to make the best of the term. Although we don't say it enough, a big thank you to all the faculty for what they do every day for our students.

Umpqua Community College  
Vice President for Student Services  
Board Report  
December, 2015

It is nearing the end of fall term and we stopped to see how faculty and staff are doing at this point in the term. Basically, people are in different places from each other. What follows is a summary of individual responses.

There are a few people who feel ready to move forward. Some are simply tired of talking about October 1<sup>st</sup> and find ongoing conversations tiresome and stressful. A few others have taken time off during the term. The individuals who have been able to get away and rest returned to campus feeling more able to work constructively and to help others.

The majority of the Student Services staff report feeling anxious, exhausted and unable to focus. Much of their current fatigue is from dealing with students with escalating issues.

Several staff members report feeling stressed when they “have to talk students off ledges”. One office has called Security every day about a student since October 1<sup>st</sup>. Staff who work most directly with students report that students are struggling. Many are behind in classes. They see students give up at points where students have typically held on and persisted in other terms.

Students are also exhibiting concern about their teachers – and worry about themselves in instances where teachers are doing poorly. For example, some students report not having a sense of how they are doing in class because teachers have not returned any graded assignments.

All of the staff are relieved by the decision to close campus on December 28<sup>th</sup> and 29<sup>th</sup>. Most seem to be hanging on until the term ends and they can have two weeks away.

**ADMINISTRATIVE SERVICES**  
**December 2015 Board Report**

**Rebecca Redell, VP/Chief Financial Officer**

Safety issues are a top priority for all of our departments. The designated safe room in the bookstore is being well stocked so that in the event a lockdown occurs we are prepared for various scenarios. In addition, schedules have been adjusted so that no one opens or closes the store alone. Events is working on security consideration involving large groups at the performance halls. Other issues surrounding recovery include the purchase of modular classrooms and office space. This space will be used for the displaced classes and staff from Snyder Hall. IT is working on updating the teaching stations from Snyder and moving them into the new modular space. Much effort has also gone into work on obtaining additional funding from outside sources in order to pay for the unanticipated extra costs we are incurring. Overall staff is working diligently to try and accommodate the extra workload we all have. Everyone is looking forward very much to the Winter break for some much needed rest.



BOARD OF DIRECTORS  
UMPQUA COMMUNITY COLLEGE  
DOUGLAS COUNTY, OREGON

X  Information Item  
    Action Item

Subject: Recovery Report

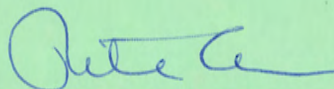
Date: December 9, 2015

Information will be provided regarding UCC's recovery efforts.

Recommendation by:

\_\_\_\_\_

Approved for Consideration:



U.C.C. President

BOARD OF DIRECTORS  
UMPQUA COMMUNITY COLLEGE  
DOUGLAS COUNTY, OREGON

Information Item  
 Action Item

Subject: Contract for Interim President

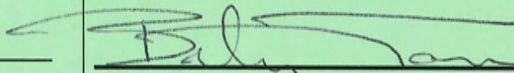
Date: December 9, 2015

The Board will vote on a contract for an Interim President.

Recommendation by:

\_\_\_\_\_

Approved for Consideration:



Board of Trustees Director Tamm

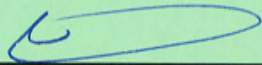


BOARD OF DIRECTORS  
UMPQUA COMMUNITY COLLEGE  
DOUGLAS COUNTY, OREGON

Information Item  
 Action Item

Subject: Profile for President Search	Date: December 9, 2015
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A profile for the next president will be presented.

Recommendation by:  _____	Approved for Consideration:  _____ Board of Trustees Chair Becker
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BOARD OF DIRECTORS  
 UMPQUA COMMUNITY COLLEGE  
 DOUGLAS COUNTY, OREGON

Information Item  
 Action Item

Subject:  
 2<sup>nd</sup> Reading Proposed Policy Revisions

Date: December 9, 2015

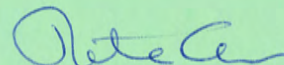
The following policies are coming to the Board for a second reading and presented in their final format:

Pol. #	Title
100.01	Membership of the Board... (Proposed title change and moving zones to an Administrative Procedure)
710.02	Tuition and Fees Refunds (Proposed title change and revision)

Recommendation by:

\_\_\_\_\_

Approved for Consideration:



\_\_\_\_\_  
 U.C.C. President



## **BOARD POLICY**

**BOARD POLICY SERIES NUMBER: 100.01**

**TITLE: MEMBERSHIP OF THE BOARD**

The Board of Education of the Umpqua Community College District shall be composed of seven members. Members shall be elected to four-year terms at elections as provided by Oregon law. Representation will be as equal to the census as practicable.

DATE OF ADOPTION:  
DATE(S) OF REVISION(S):  
DATE OF LAST REVIEW:



## BOARD POLICY

**BOARD POLICY SERIES NUMBER: 710.02**

**TITLE: Tuition and Fees Refunds**

Tuition and Fee refunds are determined through the official withdraw process administered by the College Admissions and Records Department. Students who withdraw from Umpqua Community College course(s), class(es), or workshop(s) and who have complied with procedures governing withdrawals are entitled to refunds of tuition depending on the time of withdrawal. All refunds are calculated from the date of application for withdrawal.

Any exceptions to the tuition and fee refunds policy shall be approved by the President.

DATE OF ADOPTION:  
DATE(S) OF REVISION(S):  
DATE OF LAST REVIEW:



BOARD OF DIRECTORS  
UMPQUA COMMUNITY COLLEGE  
DOUGLAS COUNTY, OREGON

Informational Item

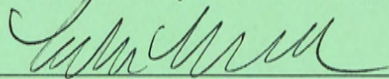
Action Item

Subject:  
Audit Report for FY 2014-15

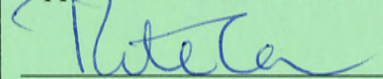
Date: 12/09/15

The Board is requested to accept the 2014-2015 Annual Audit Report. The summary of auditors' results is attached.

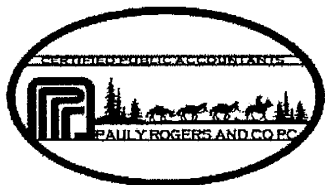
Recommended by: Rebecca Redell, CFO



Approved for Consideration:



Rita Cavin, Interim U.C.C. President



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 (503) 620-2632 ♦ (503) 684-7523 FAX  
 www.paulyrogersandcocpas.com

November 5, 2015

To the Board of Trustees  
 Umpqua Community College  
 Roseburg, Oregon

We have audited the basic financial statements of Umpqua Community College for the year ended June 30, 2015. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards* and OMB Circular A-133, as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

#### **Purpose of the Audit**

Our audit was conducted using sampling, inquiries and analytical work to opine on the fair presentation of the financial statements and compliance with:

- generally accepted accounting principles and auditing standards
- the Oregon Municipal Audit Law and the related administrative rules
- federal, state and other agency rules and regulations related to financial awards

#### **Our Responsibility under U.S. Generally Accepted Auditing Standards and OMB Circular A-133**

As stated in our engagement letter, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

In planning and performing our audit, we considered internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control over financial reporting. We also considered internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions is not an objective of our audit. Also in accordance with OMB Circular A-133, we examined, on a test basis, evidence about compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement applicable to each of the major federal programs for the purpose of expressing an opinion on compliance with those requirements. While our audit provided a reasonable basis for our opinion, it does not provide a legal determination on compliance with those requirements.

Our responsibility for the supplementary information accompanying the financial statements, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

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### **Planned Scope and Timing of the Audit**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit involved judgment about the number of transactions examined and the areas to be tested.

Our audit included obtaining an understanding of the College and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the College or to acts by management or employees acting on behalf of the College. We also communicated any internal control related matters that are required to be communicated under professional standards.

### **Results of Audit**

1. Audit opinion letter - an unmodified opinion on the financial statements has been issued. This means we have given a “clean” opinion with no reservations.
2. State minimum standards – We found no exceptions requiring comment.
3. Federal Awards - We found no issues of non-compliance and no questioned costs. We have responsibility to review these programs and give our opinion on the schedule of expenditures of federal awards, the internal control system, compliance with laws and regulations, and general and specific requirements mandated by the various awards.

### **Significant Audit Findings**

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used are described in the notes to the financial statements. New accounting policies were adopted and the application of existing policies were changed during 2015 for the implementation of GASB Statement No. 68, *Accounting and Reporting for Pensions*, as well as the provisions of GASB Statement No. 71, *Pensions Transition for Contributions Made Subsequent to the Measurement Date*, for the year ended June 30, 2015. We noted no transactions entered into during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management’s knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate(s) affecting the financial statements were Management’s estimate of Accounts Receivable and Capital Asset Depreciation, which is based on estimated collectability of receivables and useful lives of assets. We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The disclosures in the financial statements are neutral, consistent, and clear.

#### *Difficulties Encountered in Performing the Audit*

We encountered no difficulties in performing and completing our audit.

Pauly, Rogers and Co., P.C.

*Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements or determined that their effects are immaterial. There were no uncorrected misstatements noted during the audit which were discussed with management.

*Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

*Management Representations*

We have requested certain representations from management that are included in the management representation letter.

*Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards with management each year prior to our retention as the auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

*Supplementary Information*

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

*Other Information*

With respect to the other information accompanying the financial statements, we read the information to identify if any material inconsistencies or misstatement of facts existed with the audited financial statements. Our results noted no material inconsistencies or misstatement of facts.

*Best Practices – Foundation Liaison*

The Umpqua Community College Foundation is included in the College's reporting entity as a component unit. As such it is considered a best practice for there to be ongoing monitoring by the College of Foundation financial activities. With the ongoing changes in the President's position, you may consider the CFO for this role.



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### **Emphasis of Matter – New Pension Reporting Requirements**

During the 2014-2015 fiscal year a new accounting requirement went into effect called Government Accounting Standards Board Statement 68 - *Accounting and Financial Reporting for Pensions* as well as the provisions of GASB Statement No. 71, *Pensions Transition for Contributions Made Subsequent to the Measurement Date*. Every government in the United States was required to comply with these new accounting rules. In the past, governments have not recorded a liability for the amount of money owed to current and former employees for future retirement benefit payments that have already been earned by the employees. This new requirement made financial reports for governments more transparent and accurate by quantifying a debt that has always existed but not reported.

The new accounting standard created a method for calculating the entire amount of money owed to all current and former employees in the future, which will need to be included as a liability in the June 30, 2015 financial report. As a result, it was possible that some governments would have a lower, and possibly negative, financial position, or net worth as of the beginning of the fiscal year than what was reported in the prior year under old standards, as well as at the end of the current fiscal year. Some governments elected to “fund” their future debt to PERS by borrowing money using “Pension Obligation Bonds” which was used by the state’s actuaries, Milliman, to calculate the College’s proportionate share of the overall state unfunded liability or asset. Due to the results of the valuation as of June 30, 2015 there was a state-wide asset that was proportionately allocated to each employer based on the actuarial study. This study did not take into account the results of the *Moro v. State of Oregon* decision by the Oregon Supreme Court in April of 2015.

The Statement of Net Position now has new accounts listed. The Net Pension Asset represents the College’s proportionate share of the state-wide actuarially determined asset as of the measurement date. The Net Pension Related Deferrals include a combination of calculations made by the actuaries based on potential changes in assumptions and the difference between actual and expected returns on investments, as well as contributions made to PERS by the College after the date of the actuarial valuation which were not accounted for in the state-wide asset.

These **new requirements do not change anything related to the budgets** of the governments, do not require additional spending and have no bearing on the amount of money available to spend. Governments make payments to PERS each month based on a rate already calculated by an actuary, and this will not change as a result of the new pronouncements.

### **Other Matters – Future Accounting and Auditing Issues**

In order to keep you aware of new auditing standards issued by the American Institute of Certified Public Accounts and accounting statements issued by the Governmental Accounting Standards Board (GASB), we have prepared the following summary of the more significant upcoming issues:

#### **FEDERAL COMPLIANCE**

On December 26, 2013, the Office of Management and Budget (“OMB”) issued the Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards, for state and local governments, non-profit entities, institutions of higher education and tribal governments. This guidance (also referred to as the “Supercircular”) supersedes the requirements from eight OMB Circulars down into one. As a result of this circular, there will be changes to the single audit requirements previously specified under OMB Circular A-133, Audits of States, Local Governments and Non-Profit Organizations. Beyond making changes to auditor requirements the new standards required that non federal entities follow the new Cost Principles in 2 CFR 200 for any grants that were awarded after December 26, 2014.

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**GOVERNMENTAL ACCOUNTING STANDARDS BOARD PRONOUNCEMENTS**

GASB issued Statement No. 72, Fair Value Measurement and Application, which prescribes how state and local governments should define and measure fair value. It also prescribes which assets and liabilities should be measured at fair value, and expands disclosures related to fair value measurements. This standard is required to be implemented in fiscal year 2015-16.

This information is intended solely for the use of the Board of Trustees and management and is not intended to be and should not be used by anyone other than these specified parties.



Matthew Graves, CPA  
PAULY, ROGERS AND CO., P.C.

**UMPQUA COMMUNITY COLLEGE  
ROSEBURG, OREGON**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**Section I – Summary of Auditors’ Results**

***Financial Statements***

Type of Auditors’ report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified?  Yes  No
- Significant deficiency(ies) identified that are not considered to be material weaknesses  Yes  None reported

Noncompliance material to financial statements noted?  Yes  No

Any GAGAS audit findings disclosed that are required to be reported in accordance with section 505(d)(2) of OMB Circular A-133?  Yes  No

***Federal Awards***

Internal control over major programs:

- Material weakness(es) identified?  Yes  No
- Significant deficiency(ies) identified that are not considered to be material weaknesses  Yes  None reported

Type of auditors’ report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133?  Yes  No

Identification of major programs

CFDA Number(s):

84.063, 84.268, 84.033, 94.007  
84.031

Name of Federal Program:

Student Financial Assistance Cluster  
Title III – Higher Education Institutional Aid

Dollar threshold used to distinguish between type A and type B programs: \$ 300,000

Auditee qualified as low-risk auditee?  Yes  No

**NOTES TO SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS**

The accompanying schedule of expenditures of federal awards is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.



**UMPQUA COMMUNITY COLLEGE  
ROSEBURG, OREGON**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**Section II – Financial Statement Findings**

None Reported

**Section III – Federal Award Findings and Question Costs**

None Reported